



DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
BUREAU OF REVENUE SERVICES, SALES, FUEL & SPECIAL TAX DIVISION

Rule No. 304 (18-125 CMR 304)

RETURNS AND PAYMENTS

SUMMARY: Establishes requirements for the filing of sales and use tax returns and the payment of taxes due pursuant to 36 M.R.S.A., section 1951-A.

01. Sales and Use Tax Returns. Except as otherwise provided below, every retailer must file monthly sales and use tax returns. The State Tax Assessor will periodically review the status of sales and use tax accounts and notify retailers whose filing frequency has been changed pursuant to this Rule. Upon application to the State Tax Assessor, a retailer may be authorized to file returns more frequently than this Rule requires.
 - A. Every retailer whose average sales and use tax liability is at least \$100 per month but less than \$600 per month must file four returns each year. The reporting periods are January through March, April through June, July through September, and October through December. The due date for filing the return and paying the tax is the fifteenth day of the month following the end of each reporting period.
 - B. Every retailer whose average sales and use tax liability is at least \$50 per year but less than \$100 per month must file two returns each year. The reporting periods are January through June and July through December. The due date for filing the return and paying the tax is the fifteenth day of the month following the end of each reporting period.
 - C. Every retailer whose average annual sales and use tax liability is less than \$50 must file one return each year. The reporting period is the calendar year. The due date for filing the return and paying the tax is the fifteenth day of the month following the end of the reporting period.
 - D. The State Tax Assessor may temporarily require retailers to file using unusual or more frequent reporting periods in order to administer substantial changes in the sales and use tax law, such as rate changes.
02. Seasonal Filing. A retailer whose business is completely closed for one or more calendar months on a regular schedule each year may register as a seasonal filer, indicating the months during which the business is open. A retailer that is registered as a seasonal filer is not required to file a sales and use tax return for any off-season reporting period during which the retailer did not engage in business.
03. Extension of Time for Filing. Upon application to the State Tax Assessor, the time for filing sales and use tax returns may be extended for 30 days for good cause. The extension remains in effect until revoked in writing by the State Tax Assessor. The extension does not extend the time for paying the tax.

04. Basis of Accounting. Generally, retailers are required to file sales and use tax returns on an accrual basis. However, a retailer that properly files its federal income tax returns on a cash basis may elect to file its sales and use tax returns on a cash basis.
05. Supplemental Return. Every person who makes retail sales of motor vehicles, watercraft, aircraft, manufactured housing, special mobile equipment, trailers, camper trailers or truck campers must file, in addition to the sales and use tax return, a supplemental return reporting individually each sale of any of these kinds of property made during the reporting period. Every person who rents or leases automobiles for one year or more must file a supplemental return reporting individually each lease or rental.
06. Agents of Out-of-State Sellers. Every person required to register by 36 M.R.S.A., section 1754-B, sub-section 1, paragraph D or E must report all sales made by or through the person on behalf of the principal.
07. Consolidated Filing. Upon application to the State Tax Assessor, a retailer that makes sales at more than one place of business may be authorized to file a single consolidated return reporting the total amount of sales made at all of the locations. The return must include a schedule showing a breakdown of taxable sales made at each location.
08. Use Tax Returns. Every person, not otherwise required to file sales and use tax returns, who regularly makes purchases for business use that are subject to Maine use tax must register with the State Tax Assessor to file use tax returns. Every person so registered must file a use tax return for each month in which taxable purchases were made. Use tax returns need not be filed for months during which no taxable purchases were made.

AUTHORITY: 36 M.R.S.A., section 112

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